

Mediating effect of use perceptions on technology readiness and adoption of artificial intelligence in accounting

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Abstract

ABSTRACT The use of Artificial Intelligence (AI) is growing rapidly in accounting practice, and firms desire new hires who have adopted this technology. Universities can prepare students to adopt AI. The purpose of this quantitative study was to examine whether perceived ease of use (PEOU) and perceived usefulness (PU) have an effect on the relationship between accounting students' level of technology readiness and their decision to adopt AI. The study involved an examination of individual students' perceptions of technology readiness and technology adoption. An online questionnaire consisting of 31 items gathering demographic information and perceptions of technology readiness, technology adoption, PEOU, and PU was administered to student participants. The findings from the study indicated that technology readiness has a significant influence on technology adoption. However, mediation analysis using hierarchical regression showed that the relationship between technology readiness and technology adoption of Artificial Intelligence is affected by both PEOU and PU.